

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA, DAMAN AND DIU

Home Department (Transport and Accommodation)

Notification

HD(TA-Tpt)/1112/74

The following draft Rules which the Government of Goa, Daman and Diu proposes to make in exercise of the powers conferred by section 22 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974) are hereby published as required by sub-section (1) of section 22 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after the expiry of 15 days from the date of publication of this notification in the Official Gazette.

Any objections or suggestions which may be received from any person with respect to the said draft within the period specified will be considered by the Government. Such objections or suggestions should be addressed to the Under Secretary (Home) Secretariat, Panaji-Goa.

DRAFT RULES

In exercise of the powers conferred by Section 22 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974), the Government of Goa, Daman and Diu hereby makes the following Rules, namely:—

1. Short title and commencement.— (1) These Rules may be called the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974.

(2) They shall come into force at once.

2. Definitions.— In these Rules, unless the context otherwise requires:—

(a) 'Act' means the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974);

(b) 'Agent' means a person authorised by the operator with the approval of the Tax Officer to act as his agent for all or any of the purposes of these Rules;

(c) 'Form' means form appended to these Rules;

(d) 'Government Treasury' means in relation to an operator the treasury or sub-treasury of the district or such office of the Tax Officer as may be notified by the Government, as the case may be, where his place of business is situated;

(e) 'Inspecting Officer' means:—

i) any Police Officer in uniform not below the rank of a sub-Inspector;

ii) any Inspector or Assistant Inspector of Motor Vehicles;

iii) any Gazetted Officer of the Motor Vehicles Department; and

iv) any Officer specially authorised in this behalf by the Government;

(f) 'Week' means a period of seven consecutive days commencing from the first day of the month according to the Gregorian Calendar and includes a period of less than seven days ending on the last date of that month;

(g) 'Section' means a section of the Act;

(h) All words and expressions used in these Rules and not defined therein but defined in the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974) or the Motor Vehicles Act, 1939 (Central Act 4 of 1939) shall have the meaning respectively, assigned to them in the said Acts.

3. Levy of Tax.— Tax leviable under the Act shall be assessed by the Tax Officer.

4. Tax to be paid every month into a Government Treasury.—The tax payable during any month in accordance with returns submitted under section 4 shall be paid into a Government Treasury by the operator within seven days after the close of the month to which the return relates and the chalan therefor forwarded to the Tax Officer on or before the tenth day of the succeeding month.

5. Submission of returns under section 4.—(1) Every operator shall deliver or cause to be delivered to the Tax Officer within whose jurisdiction such operator is residing or is having his place of business or to such officer as the Tax Officer may specify in this behalf under sub-section (1) of section 4,—

(a) a monthly return in Form I in respect of every stage carriage authorised to be used exclusively as contract carriage under a permit;

(b) a monthly return in Form II in respect of every other stage carriage or a public carrier vehicle held under a permit.

(2) Nothing contained in sub-rule (1) shall apply in the case of a vehicle for which tax has been compounded under section 14 for the period covered by the order of composition.

6. Manner of delivering returns.—Every return under Rule 5 shall be delivered or cause to be delivered by registered post, by hand delivery or by posting it under a certificate of posting.

7. Time limit for delivering returns.—Every monthly return in Form I and II shall be delivered or cause to be delivered not later than 10th day of the month immediately following the month to which the return relates.

8. Notice in cases referred to in section 6.—Before determining the sum payable to the Government in the cases referred to in section 6, the Tax Officer shall serve a notice in Form III on the operator and shall fix a date, not being earlier than fifteen days from the date of receipt of such notice, for the production of such accounts and documents as the Tax Officer may require and for considering the objections, if any, of the operator to the demand.

9. Notice of demand.—The notice of demand to be issued under sub-section (1) of Section 9 shall be in Form IV.

10. Service of Notice.—(1) Notice under the Act or these Rules may be served by any of the following methods, namely:

(a) by delivery or tender of a copy of the notice to the addressee, or his agent or other person duly authorised to receive notice on his behalf;

(b) by post;

Provided that, if, upon an attempt having been made to serve any such notice by any of the above mentioned methods, the Tax Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service, or that, for any other reason the notice cannot be served by any of the above-mentioned methods, the said Officer shall order the service of the notice by affixing in the presence of two witnesses who are the residents of that locality, a copy thereof on some conspicuous part of the addressee's place of business or garage or of the

building in which his place of business or garage is located, or where the addressee ordinarily resides, or upon some conspicuous part of any place of residence or place of business or garage last notified by the addressee and such service shall be effective as if it had been made on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or to his agent or the other person on his behalf, he shall require the signature of the person to whom the copy is so delivered or tendered, to an acknowledgement of service endorsed on the original notice and such person shall comply with such requirements. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) the serving officer shall return the original to the Tax Officer who issued the notice with a report endorsed thereon or annexed thereto stating that he has so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the place of business or garage of the addressee, or the building in which his place of business or garage is or was located, or where the addressee ordinarily resides or resided was identified and in whose presence the copy was affixed. The serving officer shall also require the signature or thumb impression of the person identifying the place of business or garage or residence of the addressee to his report, and such person shall comply with such requirement.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, pre-paying and posting the notice by registered post with acknowledgement due and unless the contrary is proved the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The Tax Officer at whose instance the notice was issued shall, if he is satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as he deems proper, that the notice has been served in accordance with this Rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

11. Maintenance of Way-Bills.—For the purpose of section 4 way bill in Form V or Form VII, as the case may be, shall be prepared at the end of each shift of duty by the conductor or the driver in the case of a public carrier vehicle and the way bill shall be available for inspection with the permit holder for a period of eighteen months from the date to which the way bill relates.

12. Appeals under Section 10.—(1) An appeal against the notice of demand shall lie to the Collector of the District concerned.

(2) Every appeal against the notice of demand shall be made in the form of a memorandum and shall specify the name and address of the appellant, the registration number of the vehicle, the date of the order appealed against, the name and designation of the officer who passed the order and shall contain a clear statement of the facts, the nature of the relief prayed for, and shall be verified and signed by the appellant or by his authorised agent as the case may be and shall be accompanied by satisfactory proof of the payment of tax admitted by the

(2) The Tax Officer shall fix a date by which the operator shall produce before him a receipted chalan in proof of payment.

FORM I
[Rule 5(1)(a)]

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974

Monthly return in respect of Stage Carriage authorised
to be used exclusively as a contract carriage

To

1. Name of the holder of permit ...
2. Number of permit ...
3. Registration mark of the stage Carriage ...
4. Month covered by the return...
5. Month for which the last monthly return has been submitted ...
6. Particulars of trips and fares collected ...

Date	Sl. No. of trips	From	To	Kms.	No. of Passengers carried	No. & date of receipts issued in token of payment	Fares collected
	(i)						
	(ii)						
	(iii)						
	(iv)						
	(v) etc.						

7. Total fares collected during the month ... Rs. ...

I declare that the above particulars are true.

Dated:

Signature

FORM II

[Rule 5 (1)(a) & (b)]

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974

A. Monthly Return in respect of a Public Carrier Vehicle

1. Name and address of the permit holder ...
2. Number of permit ...
3. Registration number of the vehicle ...
4. Districts in which the vehicle is authorised to ply ...
5. Period covered by the return ...

The following particulars should be given for every day for the period covered by the return:—

Date	Number of Kms. done on hire or one's own account		Name of the Districts in which the vehicle plied	Amount of freight charges
	Laden (full or in Part)	Unladen		
Total: —				

I declare that the above particulars are true.
Place:
Date:

Signature

To
The Tax Officer,
Government of Goa, Daman and Diu.

B. Monthly Return in respect of a Stage Carriage other than the one authorised to be used exclusively as a Contract Carriage

- 1. Name and address of the permit holder ...
- 2. Number of the primary permit ...
- 3. Route to which the permit relates (including endorsements) ...
- 4. Authorised capacity (excluding driver and conductor) ... Sitting/Standing/Total
- 5. Number of trips (single) authorised by the permit ...
- 6. Daily authorised Kms. (including shuttles, if any) ...

The following particulars should be given for every date for the period covered by the return.

Date	Trips actually performed		Passenger tickets		Luggage Tickets		Total Collection
	No.	Total Kms. performed	No.	Amount	No.	Amount	

Total:

I declare that the above particulars are true.
Place:
Date:

Signature

To
The Tax Officer.

FORM III
(Rule 8)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974

Notice of Hearing

To
...
(Name of the operator and address).

Whereas no returns were submitted by you under section 4
Whereas the returns submitted of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 in respect of your taxable vehicle Registration No. ... for the month of ... (Period ...) to ... appear to me to be incorrect or incomplete, you are hereby given an opportunity of making your representations ... of establishing the correctness or completeness of the returns submitted by you.

In pursuance of Rule 8 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974, I hereby require you to appear in person on the date and at the place and time specified below and produce or cause to be produced the documents specified below and any other evidence on which you rely for failure to submit the returns for establishing that returns submitted by you are correct and complete.

Period under reference ...
Authority before whom to appear ...
Date ...

Place of hearing ...
Time ...
Evidence required to be produced ...

Books of account maintained under Rule 14 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974 ... (Here enter any other papers or documents required to be produced).

Signature
Designation

FORM IV
(Rule 9)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974

Notice of Demand

To
...
(Name of operator and address).

You are hereby required to take notice that a sum of Rs. ... as tax and a penalty of Rs. ... have become due and recoverable from you under Section ... of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 and that unless they are paid within 15 days from the date of service of this notice, proceedings will be taken according to law for the recovery of the whole of the amounts due by you as if it were an arrear of land revenue.

Dated the ... date of ... 197...

Seal
Place:
Signature ...
Tax Officer

FORM V
(Rule 11)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974

Daily way Bill to be prepared by conductor
(Where pre-printed tickets of various denominations are issued)

No. of vehicle	Date	Shift	Route	Name of the Conductor	Name of the Driver
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Tickets Received

Denomination fare	Opening number	Closing number	Lowest number returned to depot	No. of tickets sold	Amount	
					Fare	Due collected

Signature of the Conductor

10. Period for which permission for composition is required ...
11. Rate at which permission for composition is sought for: —
- (a) at the rate of 0.80 P. per seat per year per Km: or ...
- (b) at Rs. 8.50 P. per seat per month ...
12. Approximate probable gross receipts from fare and/or freight, per day ...
13. Actual receipt from fare and or/freight during each of the preceding three months if any ...
14. Amount paid by the operator in lieu of tax ...

Rs. ...

Name of Treasury

Chalan No.

Date of payment

15. Special grounds in support of the applicant ...

I/We declare that the above statements are true and complete to the best of my/our knowledge and belief.

I/We agree to, and shall abide by, such conditions as may be laid down by the Government.

Signature or L. H. Thumb impression of the permit holders.

Place:

Date:

Acknowledgement

Received on the ... an application in Form IX from ... holding Registration Certificate No. ...

Office Seal.

Receiving Officer.

FORM IX

(Rule 19)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1974

Certificate Permitting Composition of Tax

Certificate No. ...

Office of the ...

Year ...

Date: ...

This is to certify that the operator whose particulars are detailed below has been permitted to compound for the tax payable under the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 by paying in lieu thereof a fixed fee as specified hereunder: —

1. Registration No. ...
2. Name and address of the operator ...
3. Period for which permission to compound the tax granted ...

Seal ...

Place ...

Date ...

Signature

Designation

Renewals

Date of renewal	Period for which renewed	Amount of fixed fee payable	Date by which payable	Signature and Designation of the Renewing Officer
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By order and in the name of the Administrator of Goa, Daman and Diu.

G. M. Sardesai, Under Secretary (Home).

Panaji, 30th August, 1974.